

TORONTO

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OF·TRADE·AND·COMMERCE
IT'S
INDUSTRIAL ADVANTAGES
EDUCATIONAL FACILITIES
& PLEASURE ATTRACTIONS

ILLUSTRATED



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1906

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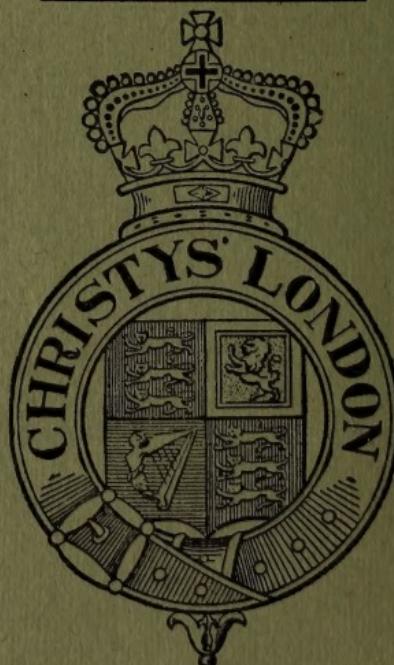
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52 Wellington St. W. - TORONTO

1906

TORONTO

THE QUEEN CITY OF THE WEST

Objects of This Publication

THIS brief statement of facts is published for the purpose of giving accurate information, concerning the City of Toronto, to all who may be interested, in its Commercial and Industrial Conditions, Educational Advantages, Pleasure Attractions, and as a field for progressive Operations, Etc.

TO BE REVISED AND ISSUED ANNUALLY

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Toronto and its Environs

THE City of Toronto, the capitol and the metropolis of the Province of Ontario, is the second city of importance in Canada, situated upon the northern shore of Lake Ontario, on a plateau slightly ascending northwards for a distance of three miles, and is generally level throughout.

From east to west the city is about eight miles long, bordering on a magnificent water front, which is admirably protected by Toronto Island, a charming resort two miles distant across the Bay.

The area within the city limits comprises nearly 11,000 acres, or 17.42 square miles and contains a population of 300,000, English-speaking people chiefly.

For the pleasure and recreation of the people there are 1,454 acres devoted to parks and gardens, exclusive of Island Park, which is 389 acres in extent.

Of buildings in the city, all kinds, there are upwards of 49,000 and more than 1,000 under construction to meet the constantly increasing requirements of this progressive city.

Respecting public conveniences, it is of interest to state that, of thoroughfares there are 265.45 miles, of which 189.65 are paved and 75.80 are unpaved. The principal materials used for roadways comprise asphalt, brick, stone, macadam and cedar block; of sidewalks, granolithic and board. There are 84 1-4 miles of lanes; 240.31 miles of sewers; 272.35 miles of water mains; 270 miles of gas mains, and over 92 miles of street railway tracks. The corporation of the city believe in the policy of controlling



A Business Corner, Yonge and King Sts.
Michlethwaite, Photo



roperty as being in the interests of the citizens. Irrespective of public works and services, the value of property owned by the city amounts to \$17,585,000. From this source, in addition to other sources of revenue, the total revenue of the city, including local improvement rates for 1905, amounted to \$4,621,433.

The revenue derived from the Street Railway Company alone totalled \$366,688.72, a sum largely contributing toward a reduced rate of taxation.

As a place to live in and enjoy, it is healthful in every way; as a place to educate one's family there is none better, as a place for doing business and carrying on manufactures it offers splendid opportunities.

For idle and indolent characters it is no city to come to, but for the industrious and intelligent man of action, chances for development abound on every hand.

Internally, the city is served by an electric street car system which extends in all directions, and there is probably no city in the world where it is easier to get about from one part to another.

As to climate, both winter and summer, it is delightful, and no better word expresses it.

Toronto is essentially a home and a business city. It is the natural headquarters for shopping, both retail and wholesale, of Ontario. Then, too, it is the financial centre of this great Province.

East, West and North Toronto is surrounded by many well-populated villages, towns and cities, and within easy reach, thus affording a ready market for the products of its merchants and manufacturers.

Being on the main lines of the Grand Trunk, Canadian Pacific and James Bay Railways, and having as its headquarters numerous steamboat companies whose vessels course all the great inland lakes, this city is afforded excellent opportunities for the transportation of passengers and freight in all directions.

Growth and Population

Fifty years before Canada passed from the dominion of France, Toronto, which signifies a place of meeting, was known only as a French stockade and trading post. In the spring of 1794, owing to the better geographical position and other advantages, the seat of Government for Upper Canada was removed to York (now Toronto), and has ever since remained the Capitol.



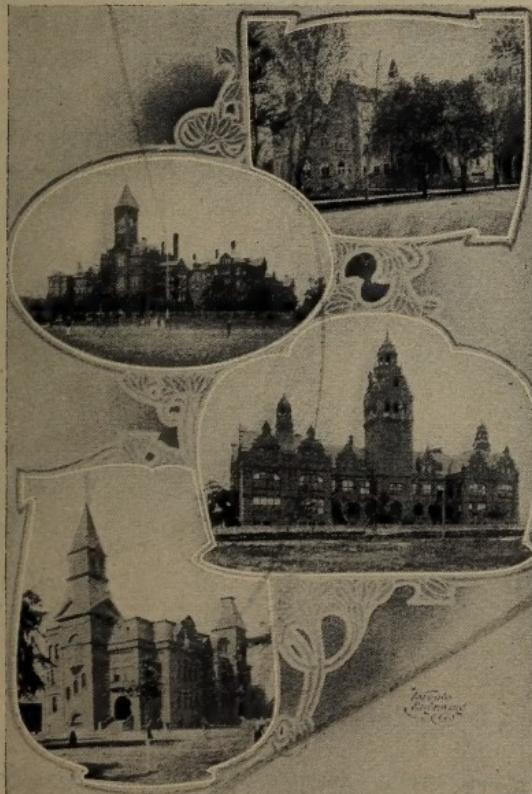
From the year 1794 until 1834, the year in which Toronto was incorporated a city, the growth of population was slow and scattered.

As indicating the steady growth of population in later years, these figures are of interest:—

1836	9,652	1871	50,000
1861	48,000	1889	171,000
1894	220,000	1898	235,000
1905 ....	.....	.....	300,000

Educational Advantages

TORONTO justly enjoys the reputation of being the educational centre of Canada, students being in attendance among its various institutions from all parts of the Domin-
ior, United States and other parts of the world.



A Few of Toronto's Schools and Colleges

The facilities for technical, business and professional education along the several lines of life's callings are of the best, and nowhere excelled.

The actual standing of Toronto in above regard may readily be appreciated upon perusing the following facts:

Altogether there are upwards of 40 colleges, schools and universities devoted to the higher grades of training, with an attendance approximately of 10,000 students.

Of public schools, there are 58, with a registered attendance of 5,544; teachers, 104; annual cost, \$67,812.14.



Separate schools, there are 19, with a registered attendance of 5,544; teachers, 104; annual cost, \$67,812.14.

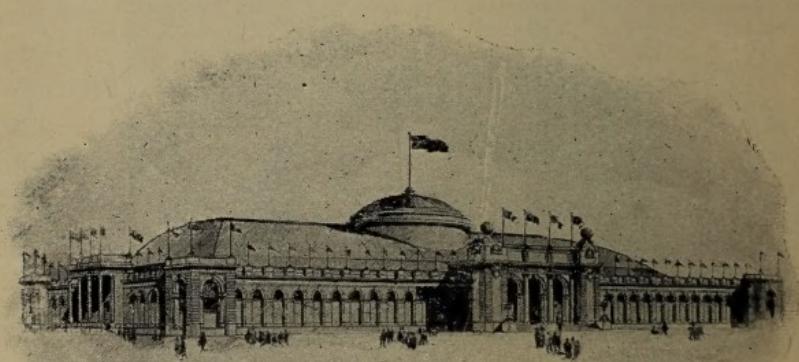
Collegiate Institutes there are 4; average attendance, 1,318; teachers, 59; annual cost, \$80,368.60.

Technical School, 1; average attendance, 1,402; teachers, 240; annual cost, \$37,963.78; with above items added, a total of \$877,500.00 is spent by the city, according to official returns of the City Treasurer for 1905.

Notwithstanding the great number of schools in our midst, the constantly increasing population demands still further schools, and already the Board of Education have in contemplation the construction of several new buildings—besides additions to schools at present in existence.

Canadian National Exhibition

WITHOUT exception there is no institution in all Canada that rivals in conception and importance the Canadian National Exhibition, held annually in Toronto, August-September of each year. For commercial publicity



Manufacturers' and Liberal Arts Building

and as an educational factor in art, science, agriculture, manufactures, etc., it is unexcelled.

The management of the Exhibition is vested in a Board composed of elected representatives from numerous public organizations, each representing divers purposes, and all actuated in furthering its interests. Nothing tends to advance and develop the many and varied interests taking practical part than this same Exhibition, which has for decades proved so successful and beneficial.

To appreciate the importance and general character of this, really the best annual exhibition on the continent, one must make a visit to it. A brief comparison of the official



returns during the past six years are interesting to read.

Year.	Net Receipts.	Expenses.	Prizes.	Profits.
1900	\$103,628.45	\$ 97,054.51	\$31,203.24	\$ 6,573.94
1901	80,701.55	96,896.26	33,752.01	.....
1902	107,726.54	98,311.86	34,845.49	9,414.68
1903	162,068.32	142,185.40	45,289.00	19,879.92
1904	157,657.74	132,892.12	39,198.10	33,965.62
1905	182,163.56	144,868.64	39,079.52	37,294.92

Admissions computed, 1883, 171,765; 1893, 267,192; 1904, 556,193; 1905 638,540.

The dates for the forthcoming Exhibition, 1906, are Aug. 27 to Sept. 10. Prospective exhibitors or other enquirers for information should address Dr. J. O. Orr, Manager and Secretary, City Hall, Toronto.

City Assessment Returns

THE total assessment of the city, inclusive of the exemptions as recorded by the Assessment Department for six years past shows a steady increase:

	Assessed values.
1900	\$152,383,871
1901	160,313,871
1902	163,829,075
1903	166,762,315
1904	173,989,132
1905	193,181,414

Taking the figures for 1905 as an example, the total values assessed for all purposes, exclusive of exemptions, amounts to \$167,737,398, divided as follows:—

Land	.....	\$65,306,298
Bus. tax	.....	18,812,244
Buildings	.....	75,518,283
Incomes	.....	8,100,573

The tax rate on the dollar levied (1905) 19 mills.

Toronto Street Railway

UNDER the agreement of 1891 between the Toronto Railway Company and the city, it is stipulated that the following percentages of the gross receipts from passenger fares, freight, express and mail rates, and all other sources of revenue derived from the traffic obtained by the operator of the railway shall be paid in the following manner, namely:—

On all gross receipts up to \$1,000,000 per annum, 8 p.c.
Between \$1,000,000 and \$1,500,000 per annum, 10 p.c.
Between \$1,500,000 and \$2,000,000 per annum, 12 p.c.
Between \$2,000,000 and \$3,000,000 per annum, 15 p.c.
And on all gross receipts over \$3,000,000 per annum, 20 p.c.



Thus, under this agreement, the city has derived in the past six years the amounts hereunder stated:—

December, 1900	\$129,910.13
December, 1901	146,615.50
December, 1902	170,082.13
December, 1903	199,114.55
December, 1904	213,662.31
Decemer, 1905	241,489.22

In addition to above revenue (and under the agreement), the city derives from the Street Railway the sum of \$800 per annum per mile of single track, or \$1,600 per mile of double track, aggregating almost 93 miles, occupied by the rails of the company.

Independently of above revenue, the Street Railway Company also pays taxes levied on their buildings and lands in addition to the business assessment.

The total revenue derived from the Street Railway for 1905, amounted to \$366,688.72.

During the year 1905, according to the company's report, the number of passengers carried totalled 67,881,688.

Progress of Building in Toronto

DURING the past few years, in building construction alone, Toronto has advanced in a remarkable way. There has been nothing unnatural about it, and no artificial means were employed to bring it about. Within the last year, as an indication of the increase of buildings for various purposes, it may be stated that permits for 2,691 dwellings were issued, aggregating an expenditure of \$5,849,751, and of which number no less than 1,508 were of brick construction. Of factory buildings, no less than 50 permits were issued, aggregating an expenditure of \$767,900. Of bank buildings, branch offices principally, 10 of these were put up, representing an expenditure of \$876,000. In regard to stores and offices, the permits issued totalled 127, representing an expenditure of \$430,255, including 16 warehouses, built at a cost of \$512,100, and 6 churches, totalling \$307,000.

The following table of figures show the number of permits granted and the value of buildings erected during the past six years:—

	No. of permits.	Value.
1900	678	\$1,903,136
1901	981	3,568,883
1902	1,519	3,854,923
1903	2,022	4,356,457
1904	2,489	5,896,120
1905	3,753	10,347,915



Public Water Supply

UNDER the control and efficient management of the city government, the waterworks service is excellent in every particular. This is true of the service for protection from fire as well as the general service. Besides this, the water is always fresh, cool, and invariably pure, its source being Lake Ontario.

The volume of water pumped and consumed every 24 hours averages 24,799,758 gallons.

The total revenue (1905) was \$446,995.60. To illustrate in part the annual charges for water supplied the ordinary consumer, let us take as an example a dwelling with 8 rooms and 5 inmates of same, making allowance for 1 basin, 1 bath, 1 sink and 1 water closet.

The first charge is \$1.50 per annum, the lowest rate, and rising 25 cents for each additional room and for each additional inmate, whilst the conveniences above alluded to are also chargeable in addition to the foregoing rates. Thus the charge in the case instanced would be—less 20 per cent. if paid promptly—the sum of \$5.40 annually, a very low rate considering the service given.

To manufacturing industries special rates are in force, viz.: a charge of 6 1-4 cents per 1,000 gallons, the quantity consumed being measured by meter, which, if meter is supplied by the department, is charged for extra on a reasonable basis.

If water is supplied for other purposes, such as hoists or elevators, the rate in force per meter measurement is 15 cents per 1,000 gallons.



A Leading Business Centre, King St. Looking West
Micklenthwaite, Photo



The above figures readily show how efficiently and economically the waterworks service is performed under civic management and the advantages accruing to residents of the city.

Gas and Electricity Charges

FOR illumination, cooking, etc., gas is served by the Consumers' Gas Company at 80 cents per 1,000 feet. For incandescent light—private house rate—20c per 1,000 watts, less 60 per cent. discount; stores and warehouses, 20c per 1,000 watts, less 40 per cent. discount; arc light (enclosed), 20c per 1,000 watts, less 60 per cent. discount, on separate meter, and 25c per month for rent of arc light, and 25c for rent of meter.

Bell Telephone Rates

FOR house phones on the wall the rate is \$30.00, or on desk \$33.50 per annum; business phones \$50 on wall, or on desk \$53.50.

The charge for switchboard installation is based on the number of sets required.

Inclusive of business and private phones, the number of subscribers in Toronto totals about 15,000.

Fire Protective Service

THE Fire Department is directly under the control of the city authorities and governed by the Fire and Light Committee.

There are all told 216 officers and men in the Fire Department.

There are 16 stations, 2 additional in course of erection, and 3 others contemplated.

The service is equipped with all modern fire appliances and in other respects is managed admirably.

The amount expended by the department (1905) was \$259,232.

Police Protective Service

THE police service of Toronto is unexcelled by any city on the continent, and is governed by three Commissioners, consisting of the Mayor, the Police Magistrate and the County Judge.

The full force of police employed is composed of 335 men, inclusive of 9 mounted officers, 8 regular and 5 acting detectives. There are nine stations spread throughout the city, each in command of an Inspector, with Sergeant and a detail of men.



The annual cost for police service (1905) totalled \$316,162.

City Illumination

THE number of gas lights used in Toronto is approximately 1,000, for which the city has been paying (1905) \$31 each per year, or total expenditure for the year, \$32,000. Under the new gas light tender the rate offered for each gas lamp is \$28.60.

The number of arc lights used is 1,350, for which the city pays 19c per light, or \$69.35 for the year each, covering an expenditure for this item alone , \$92,000 annually.

City Owned Cattle Market

THE Cattle Market, situated in the western part of Toronto, has an area of 14.17 acres, and is under the control and management of the city authorities.

As evidence of the extent of the business transacted at this market, the presence of which causes a healthy competition in live and dead meats and prevents monopoly and excessive prices, is shown by the following returns:—

Number of cattle handled (1905), 147,537; sheep, 150,136; hogs, 128,475; calves, 16,591.

The privilege to sell fodder at the market for the year 1905 was disposed of for the sum of \$34,100, and for 1906, \$26,675. With this sum, in addition to weigh fees, amounting to \$6,933.75, the market is made more than self-sustaining.

Toronto Real Estate Transfers

THE actual number of real estate transfers during the past six years are shown by the following table, being further evidence of the city's progress:—

	East.	West.	Titles.	Totals
1900	1,305	1,507	284	3,096
1901	1,549	1,839	392	3,780
1902	1,726	2,064	398	4,188
1903	1,850	2,268	850	4,968
1904	2,669	3,335	1,060	7,064
1905	2,941	3,731	1,345	7,917

Toronto Custom House Revenue

THE amount of duties collected at Toronto (1905), as given by the customs authorities, show an actual increase of more than double the amount collected in 1898, seven years ago, a record, judging from present appearances of trade, likely to be repeated within the next decade.

The returns for the fiscal year ending 30th June, 1904



show the total customs revenue to have been \$8,185,258, and the returns for the fiscal year 1905, \$9,524,610, showing an increase over 1904 of \$1,339,352.

Toronto Clearing House Returns

THE following figures showing the yearly clearings of the city banks, covering the last six years, attest sufficiently the steady expansion of trade and commerce in Toronto:—

1900	\$ 512,696,401
1901	625,228,306
1902	309,078,559
1903	808,748,260
1904	842,097,066
1905	1,047,490,701

Banks Represented in Toronto

IN giving the following list of banks represented in Toronto it will be apparent that this city is pretty well provided for in the way of banking facilities:—

- ✓ Bank of Hamilton
- ✓ Bank of Nova Scotia
- ✓ Bank of Toronto
- ✓ Citizens' Bank (new)
- ✓ Crown Bank
- ✓ Farmers' Bank (new)
- ✓ Home Bank
- ✓ Merchants' Bank
- ✓ Monarch Bank (new)
- ✓ Penny Bank
- ✓ Royal Bank
- ✓ Standard Bank
- ✓ Union Bank
- ✓ Sterling Bank (new)
- ✓ Bank of Montreal
- ✓ Bank of Ottawa
- ✓ Canadian Bank of Commerce
- ✓ Dominion Bank
- ✓ Imperial Bank
- ✓ Metropolitan Bank
- ✓ Ontario Bank
- ✓ Quebec Bank
- ✓ Sovereign Bank
- ✓ Traders Bank
- ✓ United Empire Bank (new)

Toronto Post Office Revenue

THE amount of business transacted and the revenue produced by the Toronto Post Office and stations has for a number of years past been greater in volume than any other city in Canada.

The comparative figures following are interesting:—

	Gross amount.
1902	\$ 700,806.70
1903	848,260.42
1904	945,909.60
1905	1,050,913.39

What would, on their face, indicate a very extensive business between Toronto's mercantile concerns and distant



buyers, are these figures gathered from 1905 official reports:—

Number of money orders issued, 98,210.

Total amount of Money Orders issued, \$1,149,400.10.

Number of Money Orders paid, 413,424.

Total amount of Money Orders paid, \$5,199,866.01.

Total amount of Postal Notes paid, \$5,198,701.03

Newspapers and Periodicals

OF newspapers and periodicals generally, daily, weekly, semi-monthly and quarterly, upwards of 179 are issued from this city.

The daily papers, which are well edited, printed and circulated generally throughout Canada, comprise the following:—

The World, Globe, Mail and Empire, Telegram, Star and News. The three former papers being chiefly morning editions and the three latter evening editions.

Suburban Places

THE following places adjacent to Toronto comprise the list of suburban points easily reached by electric railways, and in part also by the steam roads:—

North—Deer Park, Davisville, Bedford Park, and Eglinton. The three last named being incorporated and known as the Town of North Toronto.

Northeast—Chester, Doncaster (now Chester), Todmorden.

East—Coleman, Little York, East Toronto, Norway. The two former places now forming part of East Toronto.



Birds-Eye View from Parliament Buildings
Micklenthwaite, Photo



West—Swansea, Humber Bay, New Toronto, Mimico.

Northwest—Bracondale Wychwood Park (Bracondale),
North Dovercourt, Toronto Junction.

Harbor Shipping Returns

THE number of vessels arriving in Toronto Harbor and tonnage of same during 1905, is as follows:—

Propellers, loaded	446
Steamships, loaded	2,364
Sailing vessels, loaded	419
	3,229
Propellers, light	102
Steamships, light .....	....
Sailing vessels, light	1
	103
Propellers (tonnage)	212,550
Steamships (tonnage)	1,141,542
Sailing vessels (tonnage)	51,759
	1,405,854

Class of Goods

Class of goods arriving at the Port of Toronto for the years 1904-5:—

	1904.	1905.
General merchandise (tons) ..	31,603	42,753
Coal, hard and soft (tons)....	171,503	182,453
Lake stone (tons)	3,258	3,415
Fruit, in packages (bbls.)	5,065	1,327
Fruit, in packages (crates) ..	23,567	18,873
Fruit, in packages (baskets) .	350,498	273,566
Fruit, in packages (bags)	986	1,460
Ice (tons)	5,264	6,317
Paving and fire bricks	130,000	8,375
Garin (bus.)	3,500	18,100
Horses, carriages and cattle ..	105	201
Coal oil in bulk (bbls.)	10,141	18,073

The coal receipts for 1905 are as follows:—Anthracite coal 126,430 tons; bituminous coal, 56,023 tons; a total of 182,453 tons.

The total quantity of coal imported into Toronto by rail and water is as follows:—Hard coal, 553,287 tons; soft coal, 709,531 tons; in all, 1,262,818 tons.

Of vessels wintering in Toronto Harbor, 1905, there were 69: Passenger steamers 11, propellers 8, steam launches 9, schooners 18, yachts 12, ferry steamers 8, and steam tugs 3, in all representing about 13,842 tons register.



Transportation Facilities

THE facilities for the transportation of passengers and freight in and out of Toronto are each year showing an improvement, which is vastly appreciated by shippers and the public generally. The inauguration of new lines which are gradually assuming completion, too, will induce competition and tend to the lowering of the rates now in force. Notwithstanding any drawback which may be apparent in respect of freight rates, for instance, as compared to some other large centres of trade where keener railway competition ensues, Toronto offers decided advantages which more than offset any difference in cost of shipping, especially by rail.

The two important steam railroad lines, radiating east, west and north from Toronto, are the Canadian Pacific and the Grand Trunk Railways.

Another about completed is the James Bay Railway.

Of electric lines there are the Metropolitan, Scarborough and Mimico divisions of the Toronto & York Radial Railways, which lines cover territory north, east and west.

In regard to each of these lines it may be stated that extensions are under way which in a large measure and within a short period will certainly cause brisk competition in both passenger and freight business with the steam roads. This factor, however, will hardly effect in any serious form the business of either the steam roads, because of the fact that all lines practically have all they can carry now, and it is only to meet the rapidly increasing business from all directions that will cause the different competitive lines to extend, equip and improve the service generally in which shippers and passengers will derive decided benefit.

Another factor tending to improve the situation, especially as it pertains to manufacturers or large shippers, and which certainly is very much in Toronto's favor as a centre for industries, are the transportation facilities offered by water.

Altogether there are nine companies operating vessels in and out of Toronto Harbor—all of which handle freight in one form or another, and most of them carrying on a passenger business as well. What quantity, or description of goods, and their value, are exported by water there is no record kept of same. As to imports, however, the recorded returns may be read under the heading "Toronto Harbor Shipping Returns."



Available Factory Sites

IN ONE respect the situation of Toronto, both from the standpoint of rail and water shipping facilities, is admirably adapted for the location of factories. In almost all directions, adjacent to the harbor and railways, are available many fine sites, the price of which all factors being considered, will be found very reasonable, and not as is sometimes the case with retail or wholesale business sites, so high in value as to prove a barrier and a heavy annual charge either in rent, interest or taxes, or all combined.

Under the control of the city authorities there are many sites of varying areas which are offered on most advantageous terms to new industries locating in Toronto. Also by private owners are there for sale suitable lands in different parts of the city, thus affording a wide choice for selection by newcomers in our midst. In any event, it will repay capitalists and manufacturers who are looking for a desirable field to locate, to visit Toronto and see for themselves what the situation offers.

Electric Power

THE chief source of electric power used by the many industries of Toronto is from the Toronto Electric Light and Power Company, a private corporation.

The cost per horsepower supplied consumers is not ascertainable from the company for the purpose of this article, but it may be said, varies according to the uses and occasions. Generally speaking, however, in view of the fact that electric energy is manufactured by the company and not transmitted from any other source, the rates are not regarded as excessive. The situation, so far as the future supply of electric power is concerned, will undoubtedly be very much improved, and at no distant date either, owing to the introduction of Niagara power, which, it is estimated, can be delivered in Toronto at a cost of \$17 per horsepower. Already, it may be stated, the transmission lines for Niagara power are fast nearing completion to Toronto.

That cheap electric power is soon to be a reality is unquestioned, and with this consideration in mind, Toronto easily presents the strongest attractions for the manufacturer and business man.

Incidence of the Business Tax

IRRESPECTIVE of the ordinary assessment of land and buildings, there is in force a business tax—a measure recently adopted, in lieu of the personality tax which from



time immemorial has been most imperfect in application and always a constant source of complaint.

Under the new measure, though not by any means entirely satisfactory, numerous inequalities have been removed and a more general feeling of satisfaction exists with its operation than when all business personality was assessed. For the information of business men not already familiar with the working of the business tax, it may be stated that this tax is computed by reference to the assessed value of the land so occupied for business purposes, according to class and under the following scale:—(Tax rate 19 mills).

(a) Distillers, 150 per cent.

(b) Brewer, 75 per cent., and on malting house only 60 per cent.

(c) Wholesale merchant; Insurance company, Loan company, Trust company, Express company, in connection with railway or water craft, Land company, Bank, Banker, or of any other financial business, 75 per cent.

(d) Manufacturer, 60 per cent., but not assessable again if selling by wholesale the goods of his own manufacture on such premises.

(e) Departmental store, or a Retail merchant dealing in more than five branches of a retail trade under one roof, or connected premises. when the assessed value of the premises exceeds \$20,000; Coal or Wood or Lumber dealer, Lithographer, Printer or Publisher, or a Club in which meals and liquors are served, Tavern and Liquor shop, 50 per cent., 30 per cent. only in Toronto as applied to Coal and Wood dealers.

(f) Barrister, Solicitor, Notary Public, Conveyancer, Physician, Surgeon, Oculist, Aurist, Medical Electrician, Dentist, Veterinary, Civil or Mining or Consulting or Mechanical or Electrical Engineer, Surveyor or Architect. And every person carrying on a financial or commercial business as agent, only 50 per cent.

(g) Retail merchant, 25 per cent.

(h) Photographer, Theatre, Concert Hall, Skating Rink or other place of amusement, Boarding Stable or Livery, Restaurant, Eating House, or other place of public entertainment, Hotel, or any trade or commercial business not heretofore mentioned or in clause 1 specially mentioned, 25 per cent.

(i) Telegraph or Telephone Company, Electric Railway or Tramway, Waterworks, Supply Company, Gas Company, Electric Light, Heat or Power Company, 25 per cent. Where any person carries on more than one of the kinds of business above mentioned and on the same premises, the assessment



CITY

PANORAMA

FROM TOWER OF LONDON

is based on the kind of business which is the chief or predominating business carried on. The premises where business is carried on and which are in part used for purpose of a residence, the assessment is based only on that portion used for business. Certain businesses, however, do not come under the operation of the business tax, as, for instance, Steamboats, Sailing or other Vessels, Steam Railway, nor the business of a Broker or Financial Agent, Manufacturers' Agent, or other agent who has the custody of samples only.

Business callings, other than those mentioned, are liable for assessment on income under the general Assessment Act.

*Machinery used in manufacturing has for many years been exempt from taxation under the Assessment Act, however.

Incorporation of Companies

INDIVIDUALS or partners attracted to Toronto and seeking to follow their trade and occupation here, whether as retail or wholesale jobbers or manufacturers, are not under the necessity of securing a license in order to carry on business, except in those callings enumerated under the head of city licenses.

In many States and countries heavy license fees are enforced, thus more or less hindering the freedom of individuals and stifling competition.

Where it is the intention to form a company, and to issue stock or shares, no matter what the character of the business may be, it is necessary to apply for a license or charter, either Dominion or Provincial. As to the expense involved in obtaining Provincial authority before commencing business, the following facts will show:—(Statute Fees, 1905).

When the proposed capital of the applicant company is \$40,000 or less, the fee is \$100.

When it is more than \$40,000, but does not exceed \$100,000, the fee is \$100, and \$1 for every \$1,000 in excess of \$40,000.



F. TORONTO

S TEMPLE BUILDING

When it is over \$100,000, but does not exceed \$1,000,000, the fee is \$160, and \$2.50 for every \$10,000 in excess of \$100,000.

When it is \$1,000,000 the fee is \$385, and \$2.50 for every \$10,000 in excess of \$1,000,000.

When the charter is for a cheese or butter company only, the fee may be \$10, if the applicants are farmers.

For more complete information in relation to formation of companies, inquiries should be addressed to the Provincial Secretary's Department, Toronto, or to the Department of Agriculture, Ottawa.

Manufacturing and Other Industries

FROM data carefully collected the condition of manufacturing and other businesses of the city at the present time is set forth as follows:—

No. manufacturers, approx.	1,200
Capital invested	\$70,000,000
Value of products	90,000,000
Hands employed	60,000

Not counting all constituent parts connected with the numerous classes of industry as hereunder listed, there are upwards of five hundred distinct classes, represented, which will indicate the standing and importance of Toronto as a great industrial centre.

Abattoirs, Abrasive Materials, Acetylene Apparatus, Accordion Pleating, Account and Blank Books, Agricultural Implements, Alcohol, Alizarines, Amalgamating Plates, Aluminum Goods, Ammeters, Aniline Dyes, Annunciators, Anvils, Antique Furniture, Apiarists, Aquarians, Architects' Supplies, Art Goods, Artificial Flowers, Feathers, Limbs, Stone Machines, Artists' Casts, Asbestos, Asphalt Pavers, Athletic Supplies, Autoharps, Automobiles, Awnings, Tents, Axle Grease, etc.

Babbitt Metal, Baby Carriages, Badges, Bags, Baking Powder, Bamboo Goods, Barbers' Supplies, Band Instruments, Bank and Office Fittings, Barb Wire, Barrels, Barrows,



Baskets, Baths and Tubs, Bearings (roller), Bed Springs, Bedsteads, Belting, Belts (ladies'), Benzine, Gasoline, etc., Bevellers (glass), Bicycles and Bicycle Parts, Billiard and Pool Tables, Bindings (skirt), Binder Twine, Bird Cages, Blueing, Boats, Barges, etc., Boards (stove, etc.). Boilers, Boiler Coverings, Bolt (nut and screw), Bookbinders' Machinery and Supplies, Bookcases, Boots and Shoes, Bottlers' Supplies, Bowling Alleys, Boxes (cigar, dies and type, packing paper), Braids, Brackets (iron, brass, etc.,), Brass Goods, Brewers', Brick and Brickmakers' Supplies, Bridges, Brush and Broom, Buckets (wood and rubber), Buckram, Burlaps, Burners (lamps and gas), Buttonhole, Builders' Supplies, Bustles.

Cameras and Kodaks, Cans, Candies, Canoes, Caps (cloth, fur, etc.), Capstans, Carbons, Cardboard, Carbonic Gas, Cards (jewelry and playing), Carpets and Rugs, Carriage Hardware, Carriages; Wagons, Cars (electric and mine), Carvers, Jewelery and Instrument Cases, Casings, Caskets, Catsup, Castings, Cements, Cereal Foods, Cells (prison), Chains (iron, silver, etc.). Chandeliers, Chemicals, Chimney Tops, Chocolate and Cocoa, Children's headwear, Chewing Gum, China decorators, Churns, Cider, Cigars, Cloaks, Costumes and Suits, Cloth Measurers, Clothing, Coils,, Collars and Cuffs, Coffee and Spice Mills, Cordage, Cords, Tassels, Springs, Cork and Cork Machinery, Corsets, Corundum Wheels, Cots, Cotton Waste, Counters (revolving)- Counter Check Books, Couplings, Covers (horse, etc.), Cradles (childrens'), Cranes and Hoists, Cremating Apparatus, Crestings Crushers (clay), Cups (oil), Curled Hair, Cutting Blocks, Cylinders.

Dental Supplies, Designers, Dies and Tools, Disinfectants, Distillers, Doll's Carriages, Door Checks, Dough Mixers, Dredges, Dress Shields (stays, etc.), Drying Apparatus, Dry Docks, Dyers, Dynamos.

Ear Drums, Earthenware, Electrical Fixtures, Supplies, etc., Electric Belts, Elevators, Electro Platers, Emblems (society, etc.), Embossers, Embroiderers, Enamellers, Enamelled Letters and Ware, Engines, Engineer Supplies, Engravers, Engrossers, Envelopes, Essential Oils, Extracts, Excelsior, Extinguishers (fire).

Featherbone, Felt (carpet and roofing), Fencing (iron and wire), Fire Apparatus, Fireplaces, Fire Escapes, Firebrick and Clay, Fishing Tackle, Flags, Flock and Batting, Fountain Syrups, Founders (iron), Furnaces, Furnace Covering, Frames and Mouldings, Furniture, Furriers, Galvanizers, Games, Garters, Gas Fixtures, Gates, Glass Counters and Signs, Gloves, Glue, Gold Refiners, Grill Work (iron,



wire and wood), Guitars and Zithers, Grate Bar, Grinders (paper-cutters)), Grocery Sundries, Guns.

Hair Goods, Hammocks, Handles (door and wooden), Hangers (shafting), Hardwood Mantels, Harness and Saddlery, etc., Hat Blocks, Hat Ornaments, Hats (felt and straw), Hearse Mountings, Heating Apparatus, Heat Deflectors, Hinges, Hollowware (silver), Hose, Hosiery, Hose Supporters, Hotel Registers, Household Specialties, Hydro Carbon-Light.

Ice Cream Machinery, Incubators, Ink, Inspirators, Instruments (band and surgical), Invalid Chairs, Iron Sounders and Iron Work of all descriptions.

Jams and Jellies, etc., Japanese Wares, Jewelery and Novelties, Jewelery Cases, Jute, Knitted Goods.

Ladders, Lamp Goods, Lanterns, Lapidary, Lasts, Laundry Machinery, Supplies, etc., Lead Pipe, Leaded Art Glass, Leather Belting, Leather Goods (all varieties), Ledgers (loose-leaf), Letter Copying Presses, Licorice, Lime and Plaster, Lightning Arresters, Liquid Gas, Lithographers, Locksmiths, Locomotives, Lubricating Oils.

Macaroni, Machinery (all varieties), Mantels, Grates and Tiles, Map Mounters, Mats, Mathematical Instruments, Mattresses, Metal Polishes, Metal Spinners, Metal Stamping, Metal Work (all varieties), Mill Machinery, Millinery Specialties, Wire, etc., Mince Meat, Mirrors, Maps, Moccasins, Model Makers, Motors (gas and electric), Mouldings, Mucilage, Music Engravers.



A Pretty Scene—Sherbourne St. Looking North
Micklenthwaite, Photo



Nails, Name Plates, Neckwear (ladies' and men's), Numbering Machines, Nets, Nickelplated Ware, Notions, Novelties.

Office Fittings, Optical Goods, Organs (pipe and reed), Organ Reeds, Boards and Keys and Supplies, Ovens, Overalls Overgaiters, Oxygen Gas.

Packing Boxes, Paints, Oils, Paper Bags, Paper Boxes, Paper Patterns, Paper, etc., Paper Rulers, Paste, Physicians' Supplies, Pianos, Piano Supplies, Pickles, Picture Mats and Frames, Pins clothes, bowling, hat draping), Planing Mills, Pipe (all varieties), Plated Ware, Plumbers' Supplies, Polishes, Pork and Products, Prisms, Presses (filter, hydraulic), Printing Presses, Pulleys, Pumps, Purse and Pocket Books.

Radiators, Railway Supplies, Refrigerators, Regalia, Registers, Rims and Rods, Rollers (blind, garden, land, printers).

Roofers' Material, Rope, Rubber Goods (all varieties). Refining Works.

Safes and Vaults, Sails, Salts, Sand Paper, Sanitary Supplies, Sash, Door and Blinds, Sausage Casings and Machinery, Saws, Scales, School Supplies, Screens (all varieties), Sealing Wax, Seals (notary, etc.), Sewer Pipe, Shades (light), Shafting, Shingles, Ship Builders, Shirts, Shovels, Shot, Showcases, Silverware, Skates, Skirts, Sleighs, Smoke Testers, Slippers, Soap, Spice, Sprinklers, Soda, Soda Water Fountains and Machinery, Speaking Tubes, Stained Glass, Starch, Stamping Patterns, Stationery, Steamboats, Steel Work (all varieties), Stereotypers, Stoves and Ranges, Straws, Suspenders, Armlets, etc.

Tables, Tags, Tanners, Taxidermists, Telephone and Telegraph Outfits, Terra Cotta, Thermometers, Tiles, Tinware, Tires, Tobacco, Tools, Toys, Trunks and Valises, Tubing, Turned Goods (wood), Typewriter Ribbons, Turntables (locomotive), Twine, Type.

Umbrellas and Parasols, Underwear (ladies', men's and children's), Underskirts, Upholsterers' Supplies.

Varnishes, Veils, Vinegar, Violins.

Waists, etc., Wall Paper, Wardrobes, Washing Machines, Watch Cases, Wax Figures, Whips and Lashes, Willowware, Wind Mills, Window Display Figures, Window Shades, Wine, Wire, Wirecloth, Wire Goods (all varieties), Woodenware, Wringers, Woolstock, Yeast, etc.

Bureaus of Information

Parties desiring information regarding matters effecting their location in Toronto should address communications



directed to James C. Forman, Assessment Commissioner, City Hall, Toronto.

Regarding matters effecting trade and commerce of Toronto, F. G. Morley, Secretary Board of Trade.

Regarding manufactures, J. F. M. Stewart, Secretary Canadian Manufacturers' Association, Traders Bank Bldg.

Wages in the Building Trade

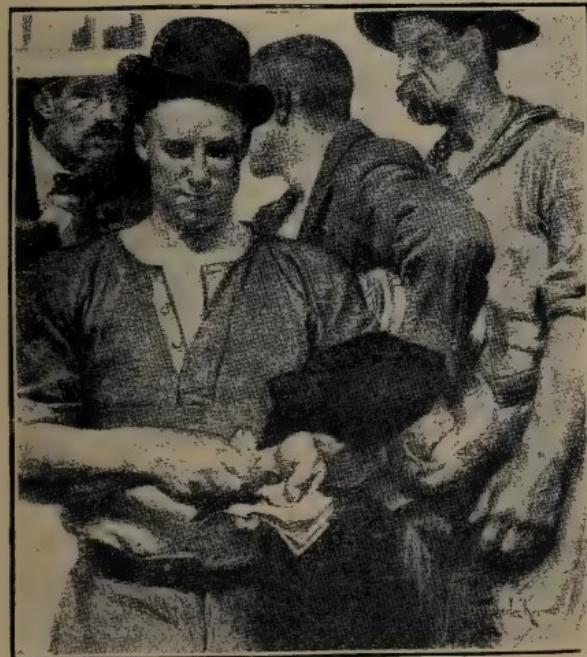
1906

	Per hour		Per hour
Stonecutters	\$0.48	Stair builders	0.30
Bricklayers	0.45	Joiners	0.30
Stone masons	0.45	Carpenters	0.30
Builders' laborers	0.25	Painters and Glaziers.	0.30
Lathers	0.43	Plumbers	0.35
Plasterers	0.43	Steamfitters	0.35
Plasterers' laborers ...	0.30	Electric wirers	0.27½

The above trades work 8 hours per day.

	Per hour		Per hour
Sheet metal workers	0.27½	Driver, horse and cart.	0.31
Slaters	0.30	Driver, two horses and	
Ordinary laborers	0.20	wagon	0.45

The above 9 hours per day. ✓



Pay Day

Toronto's Pleasure Attractions

IT may safely be asserted that no city or place in Canada offers so many opportunities for genuine pleasure and recreation than does Toronto. In winter and in sum-



mer there is a constant round of pleasure events shared in by the populace and by the thousands attracted to the city owing to some specially interesting occasion.

During the winter months there are numerous concerts, recitals, theatre amusements, iceboating, tobogganing, skating, hockey, and other sports, whilst in the summer the attractions are almost too numerous to mention.

What is particularly attractive, however, especially to outsiders, are the short excursions on the water by the many fine steamers coursing the bay and lake. In this respect to witness many thousands of men, women and children day after day wending their way to and from the steamer docks is a most interesting sight.

Short or long trips on the water can be taken according to choice. For instance, via the Niagara River Line, passengers can visit Niagara-on-the-Lake, Lewiston, Queenston, and can thence travel on to Niagara Falls and Buffalo, returning same day. Then via the Niagara, St. Catharines & Toronto Line, a trip can be taken across the lake to Port Dalhousie, thence by electric cars to St. Catharines, Merritton, Thorold, Niagara Falls, Ont., Niagara Falls, N.Y., and Buffalo, also returning same day.

Or one can go via the Turbine Steamship Company, or by the Hamilton Steamboat Company to Burlington Beach and Hamilton. Then, too, one can have a sail across the bay by the Ferry Company steamers to the Island, landing at either Ward's, Island Park, or Hanlan's Park, where all summer long a variety of amusements are carried on.

Besides above, longer trips can be made via the Richelieu & Ontario Navigation Company to Charlotte, Kingston, 1,000 Islands, Alexandria Bay and Montreal east, or the Lake Ontario Navigation Company's steamers to Oshawa, Bowmanville, Port Hope, Newcastle, Coborne, etc.

Another very attractive way for an outing is by the electric railways into suburban villages and the country. These lines extend north, east and west, and run through very picturesque districts, and are patronized daily by thousands, who enjoy the fast and delightful runs.

Other than water and rail excursions, there are the spring and fall meetings of the Ontario Jockey Club, the Canadian Horse Show, the Eastern League Base Ball games, Lacrosse League series, football and cricket games, regattas, swimming contests, etc., and, most important of all, the Canadian National Exhibition, all of which have an interest, more or less, for everyone.

Mention should also be made of the delightful trips through the city by the Street Railway System, which



enables passengers to get a splendid glimpse of Toronto's fine streets, parks and public buildings. This is really an excellent way to see the city.

Toronto a Convention City

THE beauty and attractiveness of Toronto's streets and boulevards, its fine residences, public buildings, hotel conveniences, parks, its facilities for getting about, its splendid harbor and shipping craft, short water trips, boating, fishing and bathing and other innumerable pleasure attractions which it offers, naturally makes this city the centre of many conventions and conferences.

Among the various bodies to meet in convention during the season of 1906 are the following:—

- June—National Editorial Association.
- July—Supreme Grand Lodge of the Orange Association.
- July—Supreme Grand Lodge of Sons of Temperance.
- August—Garment Workers of America.
- August—British Medical Association.
- September—Maintenance of way employees.
- September—Ontario Municipal Association.
- September—Sovereign Grand Lodge of Oddfellows.
- September—Plasterers' International Association.
- September—Brewery Workers' International Union.

Leading Toronto Hotels

- King Edward, accommodation 750.
- Queen's, accommodation 450, \$3.00 to \$5.00.
- Rossin House, accommodation 400, \$2.50 to \$4.
- Arlington, accommodation 200, \$2.50 and up.
- Walker House, accommodation 400 \$2.00 to \$3.00.
- Grand Union, accommodation 200, \$2.00.
- Iroquois, accommodation 200, \$2.00 to \$2.50.
- Palmer House, accommodation 300, \$2.00 to \$2.50.
- Elliott House, accommodation 150, \$2.00.
- Imperial, accommodation 60, \$1.50 to \$2.00.
- Richardson House, accommodation 100, \$1.00 to \$1.50.

Private Boarding Places

- Chateau Bonheur, 582 Sherbourne, Mrs. E. G. Sorley.
- Norwood, 85 Bloor east, Mrs. E. Sutton.
- The Abberley, 256-8 Sherbourne, Miss Darroch.
- The Belmont, 238 Sherbourne, Mrs. Borrow.
- Mrs. A. M. Wright, 278 Jarvis street, apartments only.
- Iverholme, 74 St. George, Mrs. Helliwell.
- Gleeholm, 254 Jarvis, Mrs. Allen.
- The Maples, 96 Shuter, Miss Brown.
- The Waverley, 484 Spadina avenue, J. J. Powell.
- Mrs. Meade, 266 Bloor west.
- The Avonmore, 276 Jarvis street, Wm. G. Gray.

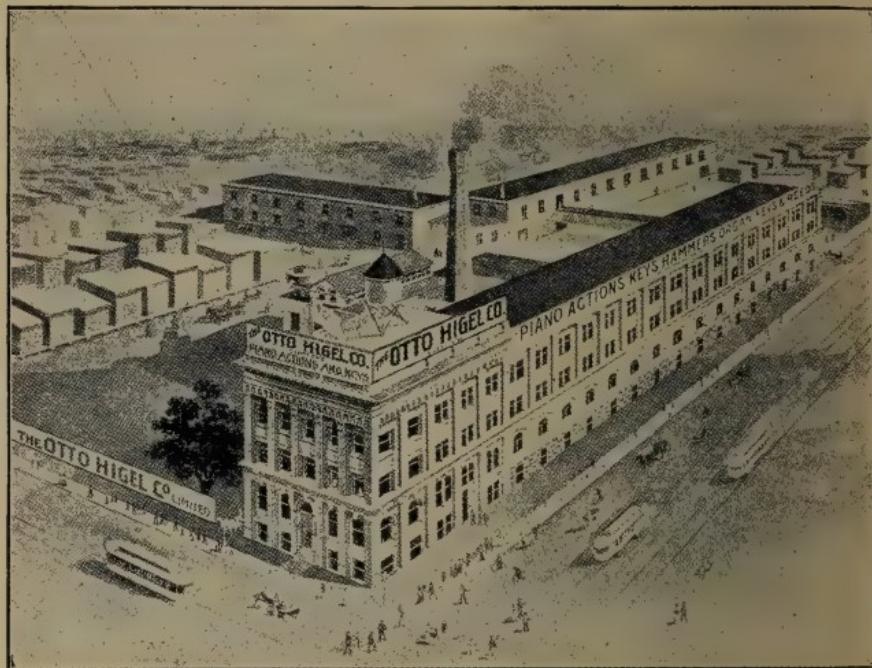


Piano and Organ Supplies

The Otto Higel Co., Limited, whose factory building is here shown, is the largest concern engaged in the manufacture of piano and organ supplies in the Dominion.

It has a paid-up capital of \$200,000.

In the manufacture of piano actions this company produces the very highest grade possible, and they claim that no other make can compare with theirs. This is a strong statement, nevertheless, the Otto Higel Company are prepared to back up their claim.



In this large industry upwards of 200 hands are employed constantly. Piano and organ makers and dealers are always cordially invited to inspect the buildings and plant.

Building Contractors and Engineers

The vast extent of building construction which has been carried on in Toronto during the past year has been a subject of much more than local comment.

It may be of interest to mention in this connection that among those who have been chiefly active in the designing and building of many of the larger and more important structures put up is Mr. C. R. S. Dinnick, General Contractor and Engineer, 43 Victoria street. Tel. Main 6088.

The business undertakings of Mr. Dinnick are of a varied character and very extensive, in which he is largely aided by Mr. Alfred Williams, C.E., Associate Member Society of British Engineers, and a large staff of men.

The particular branch of building construction and engineering in which Mr. Dinnick is engaged so successfully is the construction and completion of factory buildings, warehouses, manufacturing plants, schemes for the disposal of sewage, coffer dams, breakwaters and bridgework, etc.

At the present time Mr. Dinnick is under contract to build the new Process of Manufacture and Agricultural In-



plement Building for the Canadian National Exhibition, and numerous other large undertakings.

Among other large structures in Toronto put up by Mr. Dinnick, and which are types of the builders' art, are the Nerlich Building, Front street, the Canada Cycle Company's factory, St. Paul's Church tower, etc. Business men contemplating any building work or engineering should communicate with Mr. Dinnick.

Consulting Electrical Engineer

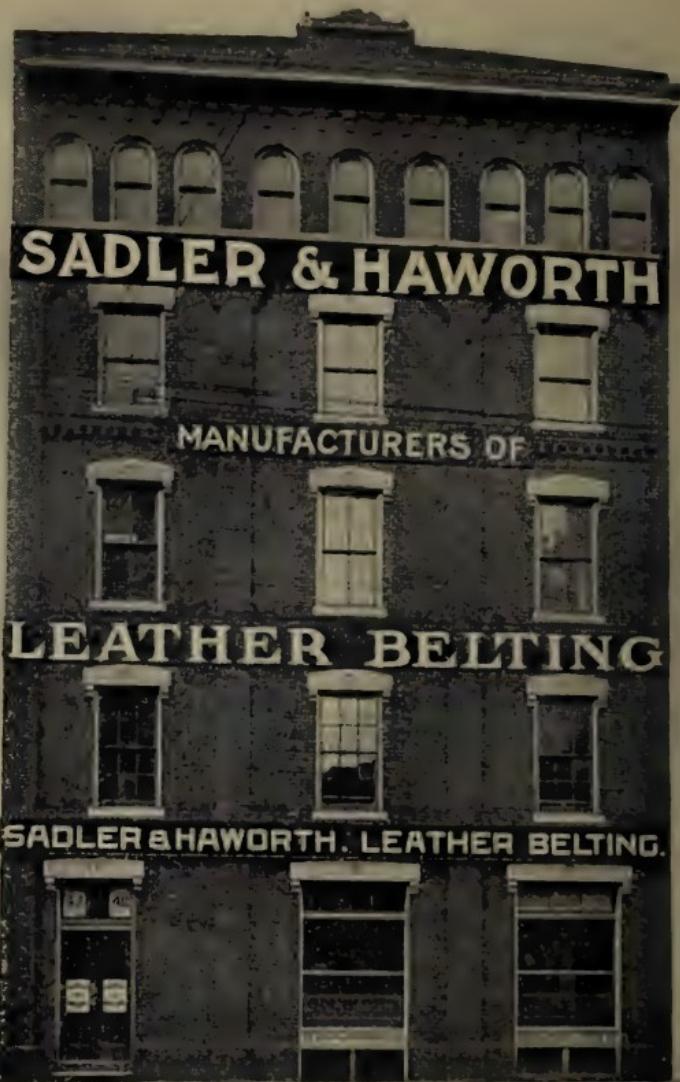
Mr. Roderick J. Parke, Janes Building, Toronto, a professional man of standing and of whom it is not amiss to refer to here, has been practising as a Consulting Electrical Engineer, with offices in Toronto since 1898, having had nearly seventeen years' practical experience.

Among the larger works constructed under Mr. Parke's supervision are, a long-distance electrical power transmission for the town of Orillia; engagements with the Department of Justice at Ottawa, in charge of the designing and installation of electric light and power equipments for the Dominion penitentiaries; reports for the City of Toronto on the cost of a municipal electric light plant, also on the proposal to distribute electrical energy from Niagara Falls; preliminary investigations and surveys of the Southwest Ontario Peninsula for location of electric railway and power transmission lines, for a New York syndicate contemplating the construction of a 100,000 horsepower hydro-electric power plant near Niagara Falls, and the transmission and distribution of 50,000 horsepower throughout the territory as far west as London, St. Thomas and St. Mary's, including transmission to Brantford, Hamilton and Toronto; engagement with the Department of Railways and Canals, Ottawa, in charge of the design and construction of an electric lighting and power equipment for the Welland Canal, the work which is now in progress being one of the largest Government undertakings in the world in electrical engineering; surveys and estimates of cost of development of hydro-electric power (60,000 h.p.) at Kananaskis Falls, at the foot of the Rocky Mountains, for electrical transmission to Calgary, 54 miles; construction of complete steam and electrical isolated power plant, with electrical power distribution, for the McClary Manufacturing Company, London, Ont., one of the largest and most modern power plants in Canada; also a number of confidential engagements with trust companies and financial institutions in the investigation of the commercial features of certain contemplated and existing power transmission and electric railroad properties, and many other important engagements.

Mr. Parke has associated with him a staff of engineers, experienced in the various branches of civil, electrical and hydraulic engineering, and consequently is in a position to undertake any class of work.

Merchant Tailors

MacLeod & Co., merchant tailors, whose advertisement is to be found on page 40, have an excellent reputation for skilled work, and since locating in their present quarters have enjoyed a large share of local business.



40-42 MELINDA STREET

TORONTO



Accountant and Auditor

A business man who has succeeded particularly well in his chosen profession is Mr. Geo. O. Merson, Chartered Accountant and Auditor, Confederation Life Building, Toronto. Mr. Merson's sphere of duty lies in the direction of auditing, general accounting, examination of business concerns, organizing and systematizing office bookkeeping, and, more especially, making a feature of accounting for administrators, executors and trustees. In the latter respect Mr. Merson has numerous clients, among which is the National Trust Company, a concern requiring a capable and experienced man of business.

Engineer and Mechanical Expert

Among the professional men of Toronto who have earned a reputation for skilled services is Mr. H. Gearing, Engineer and Mechanical Expert, 14 Leader lane. The particular class of work in which his services are frequently employed relates to drafting and designing special and automatic machinery, piano action and key machinery.

The more important class of work undertaken by Mr. Gearing, however, is in designing plans and laying out to the best advantage manufacturing plants, especially where large or intricate machinery is to be placed. In the economy of all large industrial concern the employment of a mechanical expert is nowadays regarded as a necessity, and well it should be. Mr. Gearing may be communicated with by 'phone, Main 6055, or by letter to above address.

Volta Electric Repair Works

Situated at 88 Adelaide street west, are the premises of the Volta Electric Repair Works, a business established but a few short years ago by D. McGregor Johnston, Electrical Engineer and Ass. Mem. A. I. E. E. This establishment, though still in its infancy, has developed steadily with the city's progress, and manages to keep busy all the year round in one department or another.

The principal features of Mr. Johnston's business are the drawing of specifications, submitting plans and estimates, making tests and reports, valuations, etc., in respect of electric light and power apparatus. In addition to the above, special apparatus of all descriptions is designed and made by Mr. Johnston, particular attention and personal supervision being given to the requirements of industrial concerns installing electric machinery, or work demanding reconstruction and repair.

Orders placed are attended to promptly. Telephone Main. 4118.

Rope and Twine Manufacturers

Among the successful industries located in Toronto which from the very outset has made marked strides, notwithstanding keen competition with rival industries, is that of Messrs. Shurly & Derrett, 1078 Bloor street west, manufacturers of cotton, hemp, jute and flax twines, tennis nets, fishing lines, chalk and mason lines, skipping ropes, clothes lines, cotton rope, etc.



Besides manufacturing the above, and numerous other similar products, Shurly & Derrett make a specialty or class of twines particularly suitable for factory uses, also store and warehouse twines for wrapping parcels.

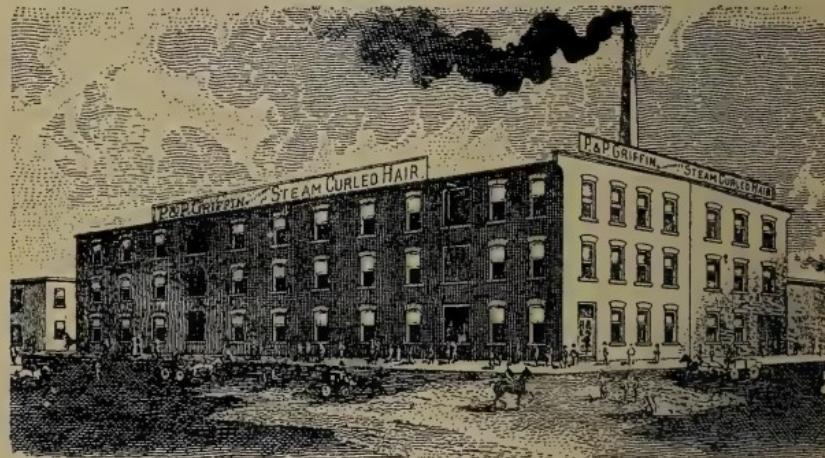
In these several articles common to all users, and in all places, an extensive business is carried on, necessitating the employment of many hands, working the year round.

The business of this firm chiefly is through jobbers and large consumers, from the Atlantic to the Pacific, large shipments being made constantly.

As only high-class products are turned out, it will repay large consumers to deal directly with the above firm, who can be depended upon to make close quotations and prompt shipments.

Curled Hair Manufacturers

The Griffin Curled Hair Company, Limited, of Toronto, manufacturers and dealers in sterilized curled hair, weaving and brush hair, are classed as one of the largest and most progressive in their particular field, and as having made a success of it.



The largest consumers of hair throughout Canada are supplied by this company, whose business during the past few years has grown to a very large extent.

The factory is situated at the corner of Bloor street and St. Helen's avenue, with a branch office at 543 Craig street, Montreal.

Factory and Residential Sites

Elsewhere in this publication reference has been made to the question of factory sites. In this connection it might be well to mention for the information of manufacturers who are in quest of a suitable site for the location of a factory building, that among the best known real estate men who give special attention in above direction is Edward A. English, 48 Victoria street, Toronto.

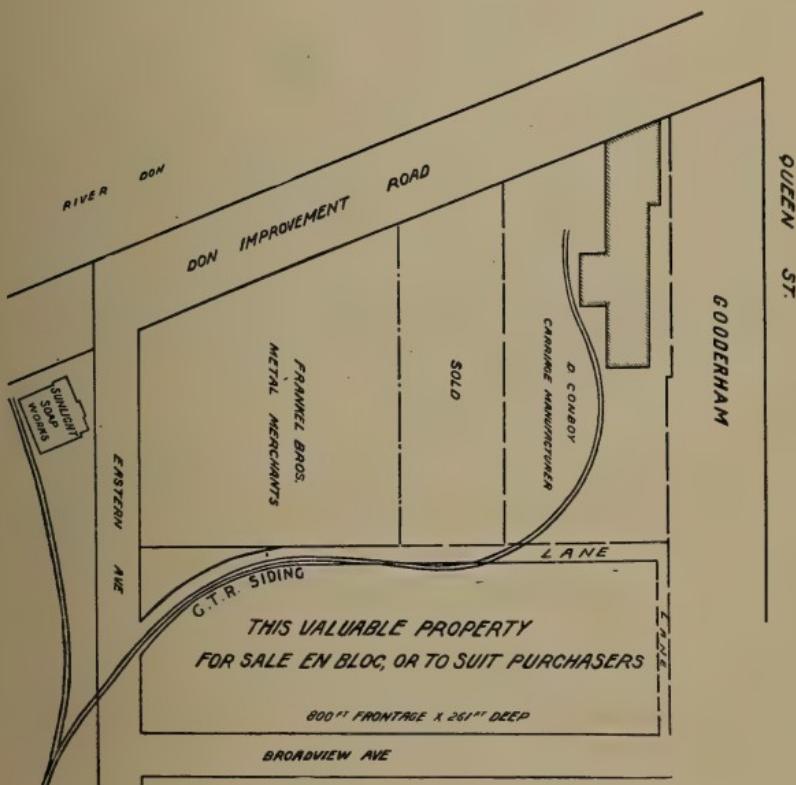
Mr. English has been making a feature of factory sites for some years, and has in his possession a large list of most desirable properties, number of which are adjacent to railway sidings. Before deciding to locate, it would be to the advantage of parties looking for a site to see Mr. English, and have a glance over his list of properties.



Other than above Mr. English also handles exclusively all summer cottages at the well-known pleasure resorts, Hanlan's Point and Centre Island, and is also making a feature of properties in Muskoka, a recreation point of great popularity.

No matter what class of property may be desired, it is almost a certainty that Mr. English can satisfy his clients.

A Valuable Manufacturing and Warehouse Site



This property, as shown in above illustration, is exceptionally well situated for Warehouse and Factory purposes. Facing Broadview Avenue, 800 ft. frontage x 261 ft. deep. At the rear runs a G.T.R. siding, a feature which makes this particular location especially valuable for shippers. Then too, it lies within 8 minutes of a car ride (King and Queen St. lines), from the wholesale and financial centre. Plans may be seen and terms obtained on enquiry at office.—For sale exclusively by,

ARTHUR W. DRAPER, 30 Victoria St., Toronto
Manufacturing and Warehouse Sites a Specialty

Machinists and Die Makers

W. H. Banfield & Sons, machinists and die makers, 120 Adelaide street west, are among the best known firms carrying on business in Toronto. During their 25 years of business experience the Messrs. Banfield have probably assisted in the construction of more kinds of special machin-



ery, dies, tools, etc., than any other similar concern in Canada. As proof of their excellent work in the production of drop and power presses, combination and cutting dies, special machinery, and especially the duplication of machinery from patterns, the above firm were awarded by the Toronto Industrial Exhibition a diploma 1883, bronze medal 1884, and silver medals for each of the following years:—1885, 1886 and 1887. In addition to above lines of work, the Messrs. Banfield are manufacturers of the patent Steinhoff knife grinder.

Architectural Sheet Metal Work

For the construction of all modern and up-to-date buildings architectural sheet metal is used to a very large extent. In fact, without it the average building would indeed appear plain and commonplace. Among the firms who are engaged in this class of work in Toronto, there are none better known than W. E. Dillon, 114 Church street, manufacturer and contractor for architectural sheet metal work for buildings. Mr. Dillon's business is very extensive, his numerous contracts calling him to all parts of the Dominion. In the construction of fire-proof windows and skylights, especially for use in factories and warehouses, Mr. Dillon has made a decided success of it, his fire-proof windows particularly being of superior construction. Then, too, there use in large buildings lessens the cost of insurance, which is an important factor for business men to consider. In addition to the above, Mr. Dillon does mill piping and ventilating work, a department of his business necessitating the employ of only skilled labor.

Illustrating and Engraving

In the illustrating and engraving branch of the commercial field of Toronto no business has made more progress and in so short a period than the Legg Bros. Engraving Company, No. 5 Jordan street.

Commencing to do business in July, 1903, with a staff of only four hands, this firm has by steady perseverance and the excellence of their work added to their staff gradually, until at the present time from 18 to 20 hands are constantly employed, besides having to enlarge their premises in order to take care of the increasing business.

This is a splendid record, considering the fact that competition is particularly keen in their especial field. The class of work undertaken by the Legg Bros. Engraving Company includes newspaper and catalogue cuts, half-tone and zinc etching, wood engraving, designing, illustrating, clay modelling, photographing and electrotyping. One of the finest pieces of work produced by this firm, which is everywhere commented upon, is the recent catalogue of Ryries, Diamond Hall.

Galvanized Iron Works

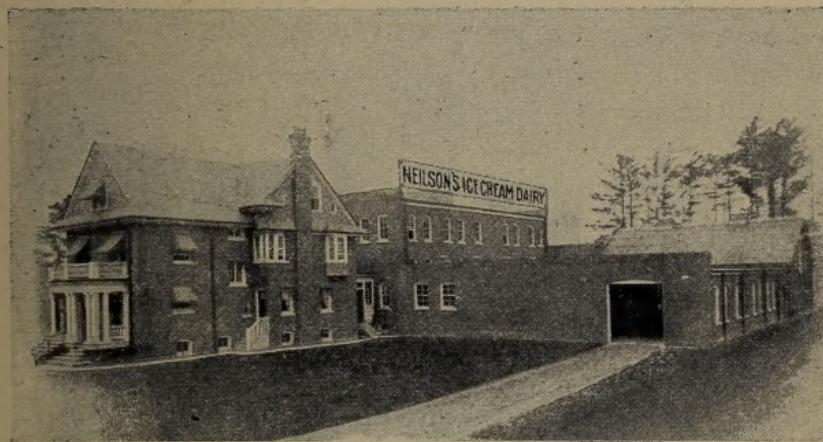
Mention should be made of C. Ormsby & Co., 58 Richmond street west, Toronto, a firm which has by dint of hard work managed to build up quite a large and successful business connection, though only a few years in business. Ormsby & Co. are manufacturers of metal ceilings, skylights, roofing



and all kinds of galvanized iron work, and in this particular have the reputation of producing first-class work, guaranteed to give entire satisfaction.

Ice Cream, Water Ices, Etc.

A business which has developed rapidly in a few short years, both locally and otherwise, is that of Neilson's Ice Cream Dairy, 297 to 307 Gladstone avenue, producers of the highest grade of ice cream, water ices and Neilson's home-made mince meat.



In the production of these articles Mr. Neilson has achieved the position of leader, and it is no exaggeration to say that no more wholesome and delicious goods are served the public than those served from Neilson's Dairy.

Patterson's candy, known everywhere for its purity and delicious flavor, is manufactured by Patterson's Candy Company, Toronto, and is retailed from their two stores, 98 Yonge street and 218 Queen street west. Orders by mail are executed with care, and promptly.

Bates and Dodds

Bates & Dodds still in business. A rumor that has gained currency throughout the city and surrounding country that Bates & Dodds, the well-known and long-established undertakers, of 931 Queen street west, have gone out of business, is entirely without foundation.

The fact of J. W. Bates and A. E. Maynes, men of experience and integrity, having taken an interest in the business, is probably the cause of the unfounded rumor.

A little new and younger blood has been introduced, but the original firm remains the same. The conveniences and facilities of the establishment are being greatly extended and improved.

We have fitted up a modern chapel, facing on Strachan avenue. It is private, will seat one hundred people, and is well adapted to its requirements. As there is no ambulance in the west end of the city we have one under construction. It will be one of the finest ever built, and will be ready for commission about June 1.

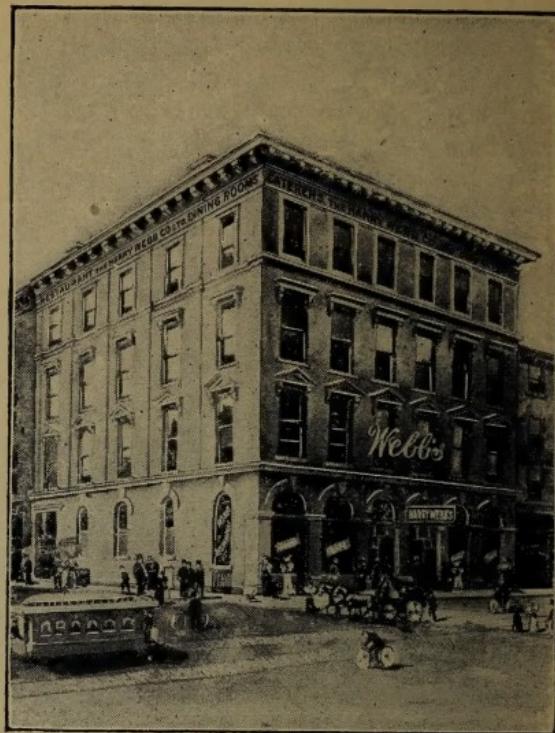
The firm of Bates & Dodds are now better than ever prepared to respond to the demands of the public. Prompt and well-conducted service is our motto.

ANDREW BATES. JOHN DODDS



General Information

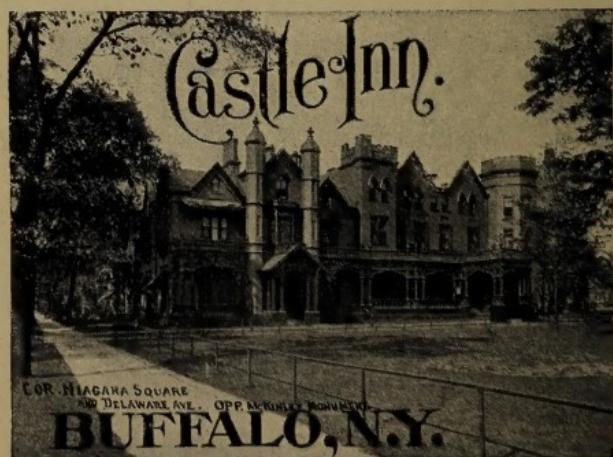
WEBB'S RESTAURANT, 66-68 Yonge Street, is the headquarters for tourists and visitors, situated in the heart of the city, near the corner of King and Yonge Streets. It is one of the largest and most complete restaurants in Canada, and among other conveniences contains a ladies' dining room, access to which is made by elevator, with comfortable waiting and retiring rooms adjoining. For the convenience of patrons parcels are checked free.



Webb's Restaurant

The Lafayette Hotel, Buffalo, is an imposing structure, located on the beautiful Lafayette Square. It has 300 rooms, either single or en suite, and is operated on the European plan. rooms \$1.50 per day upwards.

Conveniently situated within 3 minutes' walk to all theatres and shopping district, is Castle Inn, the only first-class American plan hotel in Buffalo.



It is newly furnished and redecorated, contains hot and cold water in all rooms, and the table and general service is admirable in every respect. Castle Inn is located at the corner of Niagara square and Delaware avenue, opposite the McKinley Monument.

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